



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 30, 2005

Alabama Northern District Bankruptcy Court (Anniston Office)
P. O. Box 2008
Anniston, AL 36202-2008

RE: Insolvency Centralization

The Internal Revenue Service is continuing to move forward with the decision to redesign the organizational structure of the Insolvency operation. Centralization is one of the key strategies used that will result in improved operational efficiency and service to our customers.

Prior to the redesign, Insolvency work was performed in more than 70 local offices around the country. As part of the Insolvency centralization process, specific processing tasks that are performed by the clerical and paraprofessional staff will be moved to one location - the Philadelphia centralized site, also referred to as the "Philadelphia campus".

The professional staff, consisting of advisors and specialists, will remain in their current locations and we expect them to continue to maintain a significant presence in their respective bankruptcy jurisdictions. They will focus their efforts on compliance issues on Chapter 9, 11 and 12 cases as well as pre-confirmation Chapter 13 cases and complex Chapter 7 cases.

The vast majority of Insolvency correspondence will be processed by employees at the Philadelphia campus. Electronic notices including all "up front" processing of bankruptcy cases as well as "back end" work of effectuating discharge orders and closing out the bankruptcy case will be done at the Philadelphia campus. The centralization process will occur over several months on a state-by-state- basis.

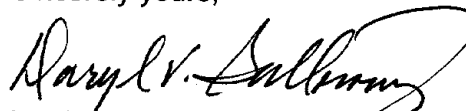
Effective September 30, 2005, the Philadelphia campus will begin processing work for the state of Alabama. We request that you change the official mailing matrix to the following address for all correspondence directed to the Internal Revenue Service for the state shown above.

Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114

Insolvency employees in local offices and at the Philadelphia campus are working closely to limit the impact on our customers and to ensure the current levels of customer service are maintained.

If you have any questions, please contact Daryl Galloway at 336-378-2127.

Sincerely yours,


Insolvency Territory Manager